

**875—169.6 (90A) Taxes.** No later than 20 days after an event, a promoter shall file with the commissioner a report and pay all taxes due as a result of the event. The report shall be submitted on the form provided by the commissioner and shall include the promoter's business name, name of a contact for the promoter, date of the event, event license number, location of the event, each price for which tickets were offered or sold, number of tickets sold at each price, total gate receipts, and signatures of the licensee and the person who completed the report. The promoter shall submit with the report:

**169.6(1)** Proof of the number of tickets sold and the price of each ticket, which shall include appropriate documentation from a ticketing service, if applicable.

**169.6(2)** A check made payable to the Iowa Division of Labor Services for the amount calculated using the report.

**169.6(3)** A check made payable to the Iowa Department of Revenue for the amount calculated using the report.

[ARC 1240C, IAB 12/11/13, effective 1/15/14]